

 <p><b>सीमा शुल्क के प्रधान आयुक्त का कार्यालय</b>  <b>सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात</b>  <b>OFFICE OF THE PRINCIPAL COMMISSIONER</b>  <b>OF CUSTOMS</b>  <b>CUSTOMS HOUSE, MUNDRA, KUTCH,</b>  <b>GUJARAT</b></p> <p><b>Phone No.02838-271165/66/67/68</b>  <b>FAX.No.02838-271169/62,</b>  <b>Email-adj-mundra@gov.in</b></p>	
<b>A.</b> File No.	: <b>GEN/ADJ/ADC/504/2025-Adjn-O/o Pr. Commr- Cus-Mundra</b>
<b>B.</b> Passed by	: Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
<b>C. C.</b> Noticee(s) / Party / Importer	: <b>M/s. Unjha Psyllium (IEC: AAFFU5074P)</b>
<b>D.</b> DIN	: 20250271MO000000C514

**SHOW CUASE NOTICE UNDER**  
**(UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)**

**Whereas it appeared that: -**

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that **M/s. Unjha Psyllium (IEC: AAFFU5074P)** (hereinafter also referred to as the "Importer") having address as **Nr. Kalkamata Mandir, Vanagala Road, Unjha, Mahesana, Gujarat-384170** is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5<sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification *"Import Policy of Melon Seeds is 'Free' with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with 'shipped on board' Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as 'Free' to import".*

**Examination, Search, Seizure and Statements:**

**2.** Acting upon the intelligence, the 15 containers covered under the Bill of Entry No. 5299424 dated 28.08.2024 (**RUD No. 2**) filed by the importer M/s Unjha Psyllium at Mundra Custom House were tracked from the website of M/s Oceanic Star Line. and primarily it was noticed that there were major discrepancies between the details mentioned in BL of Lading No. OSLSBL983/24 for Bill of Entry No. 5299424 dated 28.08.2024 and the tracking details downloaded from aforementioned website i.e. Name of the vessel, Shipped on Board date, etc. Accordingly, the import consignment covered under Bill of Entry No. 5299424 dated 28.08.2024 filed by the importer M/s Unjha Psyllium lying at M/s Mundhra CFS, AP & SEZ, Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5299424 dated 28.08.2024 were examined by officers of DRI on 25.09.2024 and 08.10.2024 and accordingly a panchnama dated 25.09.2024 and 08.10.2024 (**RUD No. 3 Coll'y**) were drawn at M/s Mundhra

CFS, AP & SEZ, Mundra, and M/s Saurashtra CFS, APSEZ Mundra, respectively, in respect of the same.

**3.** During the investigation, a search was conducted at the office Premise of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) having office situated at 'Suit 20, 2<sup>nd</sup> Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201' under Panchnama dated 12.09.2024 (**RUD No. 4**). During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to present investigation were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation. During the search, e-mail conversations were found in the e-mail address of the said delivery agent, in which it was explicitly stated that Bills of Lading were switched in some consignments, including Bill of Lading bearing no. OSLSBL983/24. The e-mail communications by Eastern Shipping Co. Ltd., Sudan, in the conversation related to manipulation/forging of BLs were also sent to Shri Bharat Himmatlal Parmar on his company e-mail [brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com), being the branch manager of M/s Paramount Sea Links Pvt. Ltd. Further, from the documents resumed during the search, two different Bill of Lading OSLSBL-983/24 and OSLPZUMUN3062624 both dated 26.06.2024 respect of 15 container nos. ALLU7001346, CBHU8569485, CBXU6647310, CBXU8209890, CLHU8189757, HHXU3116147, MSCU7533760, MZWU2119520, SVWU6307190, TCLU6992112, TRDU8653752, VSKU7860288, WSCU9271885, XHCU5238770, and YMLU8394795, were available. Shipped on board date on the said B/Ls was declared to be 26.06.2024 and 16.07.2024, respectively. Further, from the tracking of the BL No. OSLSBL983/24, which were downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment in which shipped on board date (Load Full) were 30.07.2024 for Bill of Lading No. **OSLSBL983/24**, from Sudan port terminal. Thus, it appeared that the Bills of Lading were switched/manipulated to avail the benefit of the subject notification. Accordingly, since it appeared that the subject consignment covered under the Bill of Entry No. 5299424 dated 28.08.2024, containing **420 MT** of Water Melon Seeds having declared assessable value of **Rs. 10,07,64,406/-** was liable for confiscation under the provisions of Customs Act, 1962, the same was put under seizure vide Seizure Memo dated 29.10.2024 (**RUD No. 5**).

**4.** During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 and some documents were collected as given below:

**4.1** Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line), having address as 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201', was recorded under Section 108 of the Customs Act, 1962 on 10.09.2024 (**RUD No. 6**) wherein he inter alia stated that he is working as Branch Manager of M/s Paramount Sea Links Pvt. Ltd. and M/s Oceanic Star Line is their principle and M/s Paramount Sea Links Pvt. Ltd. has been handling all shipping related activities in India i.e. Export and Import at Mundra Port since April, 2024 on behalf of M/s Oceanic Star Line; that 01 consignment of M/s Unjha Psyllium, has been received under the Bill of Lading No. OSLSBL98324 dated 26.06.2024 in respect of Container Nos. ALLU7001346, CBHU8569485, CBXU6647310, CBXU8209890, CLHU8189757, HHXU3116147, MSCU7533760,

MZWU2119520, SVWU6307190, TCLU6992112, TRDU8653752, VSKU7860288, WSCU9271885, XHCU5238770 and YMLU8394795. On being shown the tracking of the BL No. OSLSBL983/24, which were downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment in which shipped on board date (Load Full) were 30.07.2024 for Bill of Lading No. **OSLSBL983/24**, from Sudan port terminal, he acknowledged the same and stated that per tracking of above said 15 containers the shipped-on board date was 30.07.2024 from Sudan which was mentioned at official website of Oceanic Star Line.

**4.2** Statement of Shri Arvind Dharamshi Prajapati, Branch Manager of M/s Sea Consortium Shipping (I) Pvt.Ltd., Vessel Agent, having address as 'Office No. 206, 2nd Floor, Plot No. 13, Sector No.-8, Riddhi Siddhi Arcade, Gandhidham, Kutch-370201, was recorded under Section 108 of the Customs Act, 1962 on 12.09.2024 (**RUD No. 7**) wherein he inter alia stated that his company acted as a shipping line operator, focusing on transporting containers rather than owning or trading goods. He described the operational handling of the containers at Mundra port, noting that they were unloaded, stored at designated yards, and subjected to customs inspections before being released after clearance and duty payments. He reiterated that his company merely coordinated with customs authorities and transporters, with no role in customs assessments. He denied any prior knowledge of illegal imports and expressed his commitment to transparency and cooperation in the investigation. He further provided container tracking data and other operational records, including the movement history of the containers, shipping schedules, and documents submitted by the importers. He emphasized that the said records adhered to industry standards and could be verified for accuracy.

**4.3** Statement of Shri Romal Hasmukhbhai Patel, Authorize Person of M/s. Unjha Psyllium, 'Nr. Kalkamata Mandir, Vanagala Road, Unjha, Mahesana, Gujarat-384170', was recorded under Section 108 of the Customs Act, 1962 on 21.10.2024 (**RUD No. 8**) wherein he inter alia stated that M/s Unjha Psyllium, incorporated in 2019, was engaged in processing and trading psyllium husk, powder, psyllium seeds, watermelon seeds, cumin seeds, fennel seeds, spices, and oil seeds. The company imported raw materials and exports processed goods worldwide while also catering to domestic market. He was working as an Export Import manager of the said importer, having responsibilities that included managing import/export documentation, overseas client communication, order placements, banking-related tasks, and ensuring smooth order execution under the company's instructions. On being asked about import of 15 containers of watermelon seeds covered under Bill of Lading No. OSLSBL98324 dated June 26, 2024, at Mundra Port, and apprised that he commercial invoice, packing list, bill of lading, and certificate of origin were all prepared on the same date, June 26, 2024, he stated that these were the documents sent by the overseas supplier, M/s Ibrahim Elhelali Import and Export Enterprises, based in Dubai. He further stated that The consignment of 15 containers was booked in late May 2024, with a delivery schedule set for June 2024. The agreed payment terms stipulated 100% payment against scanned copies of shipping documents upon vessel arrival. The documents provided by the supplier, dated June 26, 2024, were used to initiate customs clearance. However, the consignment was subsequently placed on hold by authorities. When the issue was raised with the supplier, the shipping line provided vessel tracking information on September 20, 2024. Further, on being

shown the tracking report of the BL No. OSLSBL983/24, which were downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment in which shipped on board date (Load Full) were 30.07.2024 for Bill of Lading No. **OSLSBL983/24**, from Sudan port terminal, he stated that all documents, including the bill of lading, packing list, and certificate of origin, were provided by the supplier, Mr. Ibrahim Elhelali, who handled both the Sudanese and Dubai operations. He maintained that M/s Unjha Psyllium adhered to all applicable standards and regulations for its import-export operations, and reiterated his willingness to cooperate with the investigation and provide any additional information or documents required by the authorities.

**4.4** Statement of Shri Chavda Dilipsinh, G-Card Holder of M/s Unnati Cargo, Room No. 39, Maruti Nagar (Parth Residency), Mundra R/o- Dhufi, Nani, Kachchh, was recorded under Section 108 of the Customs Act, 1962 on 11.01.2025 (**RUD No. 9**) wherein he inter alia stated that he knew about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that before 30.06.2024, the import of watermelon seeds is free and after 30.06.2024 the import of watermelon seeds is Restricted. On being shown the two different Bill of Lading OSLSBL98324 and OSLPZUMUN3062624 both dated 26.06.2024 showing different ship on Board date 26.06.2024 and 14.07.2024 respectively in respect of 15 container nos. ALLU7001346, CBHU8569485, CBXU6647310, CBXU8209890, CLHU8189757, HHXU3116147, MSCU7533760, MZWU2119520, SVWU6307190, TCLU6992112, TRDU8653752, VSKU7860288, WSCU9271885, XHCU5238770 and YMLU8394795, which were resumed from the office of the M/s Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), he stated that he had no idea about any tempered/manipulated documents and stated that it appeared that someone had manipulated/forged the documents and had tried to show shipped on board date as before 30<sup>th</sup> June; and that if he had known in advance that the shipment was shipped on board after 30<sup>th</sup> June 2024, he would not have filed the Bill of Entry on behalf of the importer.

## **5. Evidences available on record, during the investigation:**

**5.1** Details of the evidences available on record during the investigation carried out by the DRI, is as given below:

<b>Description of document</b>	<b>Details of the documents</b>	<b>Document date</b>
Bill of Lading bearing no. OSLSBL-983/24 dated 26.06.2024	Bill of Lading having shipped on board date 30.06.2024 ( <b>RUD-10</b> )	26.06.2024
Bill of Lading No. OSLPZUMUN3062624 dated 26.06.2024	Bill of Lading having shipped on board date 16.07.2024 ( <b>RUD-11</b> )	26.06.2024
Tracking Details of BL No. OSLSBL-983/24 downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment	the tracking of the BL No. OSLSBL983/24, which were downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment in which shipped on board date (Load Full) were 30.07.2024 for Bill of Lading No. <b>OSLSBL983/24</b> , from Sudan port terminal ( <b>RUD-12</b> )	N/A

**5.2 Email conversation-** during the search proceedings, carried out at the premises of M/s. Paramount Sealink Pvt. Ltd., e-mail conversations (**RUD-13**) between M/s Eastern Shipping Co. Ltd., Shipping Agent of M/s Oceanic Star Line in Sudan and M/s Paramount Sealink Pvt. Ltd., were found, which showed that B/Ls were

switched in the subject consignments. Some of the relevant e-mails are as given below:

<b>E-mail Date</b>	<b>Sender Name, Designation, Firm Name</b>	<b>Receivers Name and E-mail IDs</b>	<b>Relevant portion of e-mail text</b>
31.07.2024	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a>  Branch Manager, Paramount Sealink <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a>	Dear Paramount Team (Mundra Team) Cc Ashraf // Jeddah T/S team POD: MUNDRA Please find attached of Cargo Manifest, TDR and 7 DBL NO: OSLPZUMUN3012824 (4X20 ) OSLPZUMUN3012924 (3X20 ) OSLPZUMUN3056024 (15X40 ) OSLPZUMUN3062624 (15X40 ) OSLPZUMUN3062424 (15X40 ) OSLPZUMUN3062824 (5X40 ) OSLPZUMUN3086824 (11X20 ) Remark Dear Paramount Team (MUNDRA Team) Please note I will send to you the final Cargo Manifest and DBL ASAP , Please wait
14.08.2024	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a>  Branch Manager, Paramount Sealink <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a>	Dear Paramount Team (Mundra Team) Please find Final attached of 7 Switch BL NO: 9 BL NO : OSLPZUMUN3086824 replaced by Switch BL NO : OSLSBL-980/24 BL NO : OSLPZUMUN3056024 replaced by Switch BL NO : OSLSBL-981/24 BL NO : OSLPZUMUN3062424 replaced by Switch BL NO : OSLSBL-982/24 BL NO : OSLPZUMUN3062624 replaced by Switch BL NO : OSLSBL-983/24 BL NO : OSLPZUMUN3062824 replaced by Switch BL NO : OSLSBL-984/24 BL NO : OSLPZUMUN3012824 replaced by Switch BL NO : OSLSBL-989/24 BL NO : OSLPZUMUN3012924 replaced by Switch BL NO : OSLSBL-990/24
06.09.2024	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a>	Tagwa Badri' Executive, Eastern Shipping Co. Ltd., <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a>	Dear Ms. Tagwa, Pls note we are going to file manifest as per attached BL if any changes than pls confirm us in 30mint otherwise we will not be responsible for any cos and charges.
08.09.2024	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a>  Branch Manager, Paramount Sealink <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a>	Dear Mohit, BL NO : OSLSBL-980/24 BL NO : OSLSBL-981/24 BL NO : OSLSBL-982/24 BL NO : OSLSBL-983/24 BL NO : OSLSBL-984/24 I have sent you the final documents on Wed 8/14/2024 12:47 PM If any changes occur after this, we as the POL or POD are not responsible The fines will be on the shipper or the consignee Thank you very much for your

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## **6. Brief of investigation conducted and liability of imported goods for confiscation:**

**6.1** investigation conducted by DRI revealed that the containers covered under Bill of Entry No. 5299424 dated 28.08.2024, were shipped beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. E-mail conversations were found in the e-mail address of the said delivery agent, in which it was explicitly stated that Bills of Lading were switched in some consignments, including Bill of Lading bearing no. OSLSBL983/24. Further, from the documents resumed during the search, two different Bill of Lading OSLSBL-983/24 and OSLPZUMUN3062624 both dated 27.06.2024 respectively in respect of all 15 container nos. ALLU7001346, CBHU8569485, CBXU6647310, CBXU8209890, CLHU8189757, HHXU3116147, MSCU7533760, MZWU2119520, SVWU6307190, TCLU6992112, TRDU8653752, VSKU7860288, WSCU9271885, XHCU5238770 and YMLU8394795, were available. The e-mail communications by Eastern Shipping Co. Ltd., Sudan, in the conversation related to manipulation/forging of BLs were also sent to Shri Bharat Himmatal Parmar on his company e-mail [brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com), being the branch manager of M/s Paramount Sea Links Pvt. Ltd. During search carried out the Delivery Agent premises, some e-mail correspondences relating to present investigation were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation. During the search, e-mail conversations were found in the e-mail address of the said delivery agent, in which it was explicitly stated that Bills of Lading were switched in some consignments, including Bill of Lading bearing no. OSLSBL983/24. Further, from the documents resumed during the search, two different Bill of Lading OSLSBL-983/24 and OSLPZUMUN3062624 both dated 26.06.2024 respect of 15 container nos. ALLU7001346, CBHU8569485, CBXU6647310, CBXU8209890, CLHU8189757, HHXU3116147, MSCU7533760, MZWU2119520, SVWU6307190, TCLU6992112, TRDU8653752, VSKU7860288, WSCU9271885, XHCU5238770, and YMLU8394795, were available. Shipped on board date on the said B/Ls was declared to be 26.06.2024 and 16.07.2024, respectively. Further, from the tracking of the BL No. OSLSBL983/24, which were downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment in which shipped on board date (Load Full) were 30.07.2024 for Bill of Lading No. **OSLSBL983/24**, from Sudan port terminal. Thus, it appeared that the Bills of Lading were switched/manipulated to avail the benefit of the subject. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicated that the importer, in collusion with representatives of Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), orchestrated the falsification of relevant dates on the Bill of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. From the investigation carried out, it is evident that Shri Bharat Parmar, as a branch Manager, was kept fully informed of all communications, as Shri Tagwa Badri, the marketing executive at M/s Eastern Shipping Co. Ltd., Sudan, had sent him the forged documents with e-mail. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

**6.2** The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s. Unjha Psyllium (IEC: AAFFU5074P), Nr. Kalkamata Mandir, Vanagala Road, Unjha, Mahesana, Gujarat-384170, illegally imported Watermelon Seeds under Bill of Entry No. 5299424 dated 28.08.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 30th July 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30<sup>th</sup> June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5299424 dated 28.08.2024 having total quantity **420 MTs** and declared assessable value of **Rs. 10,07,64,406/- imported** by M/s. Unjha Psyllium are liable for confiscation under confiscation under Section 111(d), 111(m) and 111(o) of the Customs Act, 1962.

## **7. Roles of persons/firms involved:**

### **7.1 Role of the importer M/s Unjha Psyllium (Shri Romil Hasmukhbhai Patel, Import Export Manager):**

M/s Unjha Psyllium, through its import export manager, Shri Romil Hasmukhbhai Patel, was well aware of the Import policy and Notification. M/s. Unjha Psyllium had imported watermelon seeds covered under Bill of Entry No. 5299424 dated 28.08.2024 in by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. The total quantity of the said goods covered under the subject Bill of entry is **420 MTs** having declared Assessable value of **Rs. 10,07,64,406/-** As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

## **7.2 Role of M/s Paramount Sea Links Pvt. Ltd. (Delivery agent of M/s Oceanic Star Line)**

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s. Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), deliberately colluded with representatives of M/s Oceanic Star Line and the supplier located in Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s. Paramount Sea Links Pvt. Ltd make them liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962.

## **7.3 Role of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd.:**

Shri Bharat Himmatlal Parmar, as the Branch Manager of M/s Paramount Sealinks Pvt. Ltd., a container line agent, was well-versed in the Import policy and Notifications. In his statement, Shri Parmar admitted to overseeing all operations of M/s Paramount Sealinks Pvt. Ltd., including documentation related to import-export activities as a container line agent. The facts and evidence gathered during the investigation, including the Bill of Lading and email correspondences, provide clear and compelling proof that M/s Paramount Sealinks Pvt. Ltd., acting on behalf of M/s Ocean Star Line, deliberately colluded with representatives from M/s Ocean Star Line and Mr. Tagva Badri, Marketing Executive of Eastern Shipping Co. Ltd., Sudan, to manipulate the dates on the Bill of Lading (B/L). Further, the tracking of the BL No. OSLSBL983/24, which were downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment in which shipped on board date (Load Full) were 30.07.2024 for Bill of Lading No. **OSLSBL983/24**, from Sudan port terminal, showed that in respect of the said 15 containers the shipped-on board date was 30.07.2024 from Sudan which was mentioned at official website of Oceanic Star Line. Thus, it was evident, that Shri Bharat Himmatlal Parmar had firsthand knowledge of the manipulation of the import documents at the end of shipping line. This deliberate manipulation aimed to facilitate the clearance of restricted cargo, in direct violation of established regulations governing the shipping and clearance of goods in India. During the investigation, it is clear that Shri Bharat Parmar, as the branch manager, was kept fully informed of all communications, as Shri Tagva Badri, the Marketing Executive at Eastern Shipping Co. Ltd., sent him the forged documents via email. These actions demonstrate a blatant disregard for regulatory compliance and a clear intent to mislead the authorities. The deliberate acts and omissions by Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd., make him liable for penalties under **Section 112(b)** of the Customs Act, 1962.

## **8. Relevant Legal provisions :**

**8.1.** Import of Watermelon seeds falling under HS Code 12077090 was made from “Free” to “Restricted” for vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry under Section 3 and Section 5 of the FT(D&R) Act, 1992 read with

Paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023 as amended from time to time. The Import of watermelon seeds is subject to Policy condition No. 4 of Chapter 12 of the ITC (HS) Classification.

**8.2** Whereas vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, it has been envisaged that "Import Policy of Melon Seeds is 'Free' with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with 'shipped on board' Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as 'Free' to import". As a corollary, all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024.

**8.3** The other relevant policy provisions pertaining to the import of watermelon seeds along with relevant penalty provisions of the Customs Act, 1962 are as follows:

**8.3.1 FTDR Act, 1992 :**

**Section 3 of the FTDR Act, 1992: Powers to make provisions relating to imports and exports—**

(1) *The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.*

(2) *The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods.*

(3) *All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.*

**Section 5 of the FTDR Act, 1992: Foreign Trade Policy—**

*The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:*

*Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.*

**8.3.2 Foreign Trade Policy, 2023 :**

**Para 1.02: Amendment to FTP**

*Central Government, in exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992, as amended from time to time, reserves the right to make any amendment to the FTP, by means of notification, in public interest.*

**Para 2.01: Policy regarding import /Exports of goods**

(a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. The list of 'Prohibited', 'Restricted', and STE items can be viewed under 'Regulatory Updates' at <https://dgft.gov.in>

(b) Further, there are some items which are 'Free' for import/export, but subject to conditions stipulated in other Acts or in law for the time being in force.

### **8.3.3 Relevant Sections of the Customs Act, 1962 :**

#### ***SECTION 112 of the Customs Acts. Penalty for improper importation of goods, etc.*** - Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

**Provided** that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

***SECTION 114AA. Penalty for use of false and incorrect material.*** - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**9.** Now therefore, in the light of the aforesaid facts, **M/s. Unjha Psyllium, Nr. Kalkamata Mandir, Vanagala Road, Unjha, Mahesana, Gujarat-384170** is hereby called upon to show cause in writing to **the Additional Commissioner of Customs, Customs House, Mundra** having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

**(a)** The imported goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5299424 dated 28.08.2024 having total quantity **420 MTs** and declared Assessable value of **Rs. 10,07,64,406/-** should not be confiscated under Section 111 (d), 111(m) and 111(o) of Customs Act, 1962.

**(b)** Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed upon them.

**10.** M/s Paramount Sealink Pvt. Ltd. (**Delivery Agent working in India on behalf of M/s Oceanic Star Line**) having office situated at 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on M/s Paramount Sealink Pvt. Ltd. under Section 112(b) & 114AA of the Customs Act, 1962.

**11.** **Shri Bharat Himmatlal Parmar**, Branch Manager of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) having office situated at 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201 is hereby , called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under **Section 112(b)** of the Customs Act, 1962.

**12.** The Noticees are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing.

**13.** If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

**14.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

**15.** The documents as listed at **Annexure-R** are relied upon and are enclosed with this show cause notice.

**(Amit Kumar Mishra)**  
**Additional Commissioner,**  
**Custom House, Mundra.**

**F.No. GEN/ADJ/ADC/504/2025-Adjn-O/o Pr. Commr- Cus-Mundra**

**DIN: 20250271MO000000C514**

**To,**

- (1) M/s. Unjha Psyllium,**  
Nr. Kalkamata Mandir,  
Vanagala Road, Unjha,  
Mahesana, Gujarat-384170
- (2) M/s Paramount Sealink Pvt. Ltd.**  
(Delivery Agent working in India  
on behalf of M/s Oceanic Star Line),  
Suite 20, 2nd Floor, Avishkar Complex,  
Ward-12/B, Plot No. 204,  
Gandhidham (Kutch) – 370201
- (3) Shri Bharat Himmatlal Parmar,**  
Branch Manager of M/s Paramount  
Sealink Pvt. Ltd., Suite 20, 2nd Floor,  
Avishkar Complex, Ward-12/B,  
Plot No. 204, Gandhidham (Kutch) – 370201  
Sector-8, Gandhidham (Kutch) – 370201

**Copy to:**

1. The Deputy Director, Directorate of Revenue Intelligence, Gandhidham.
2. The Assistant Commissioner, EDI, Customs Mundra **(For uploading on Mundra Customs Website)**
3. Guard File

<b>Annexure- R</b>	
<b>RUD in respect of M/s. Unjha Psyllium (IEC: AAFFU5074P)</b>	
<b>RU D No.</b>	<b>Description of Documents</b>
1	Notification No. 05/2023 dated 5 <sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry
2	Bill of Entry No. 5299424 dated 28.08.2024 filed by the importer M/s M/s. Unjha Psyllium (IEC: AAFFU5074P) at Mundra Custom House
3	Panchnama dated 15.10.2024 drawn at M/s Mundhra CFS, AP & SEZ, Mundra
4	Panchnama dated 12.09.2024 for search conducted at the office premise of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line)
5	Seizure Memo dated 29.10.2024
6	Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line), recorded on 10.09.2024
7	Statement of Shri Arvind Dharamshi Prajapati, Branch Manager of M/s Sea Consortium Shipping (I) Pvt.Ltd., recorded 12.09.2024
8	Statement of Shri Romal Hasmukhbhai Patel, Authorize Person of M/s. Unjha Psyllium, recorded on 21.10.2024
9	Statement of Shri Chavda Dilipsinh, G-Card Holder of M/s Unnati Cargo, recorded on 11.01.2025
10	Bill of Lading bearing no. OSLSBL-983/24 dated 26.06.2024
11	Bill of Lading No. OSLPZUMUN3062624 dated 26.06.2024
12	Tracking Details of BL No. OSLSBL-983/24 downloaded from Oceanic Star Line (OSL) official website star-liners.com/track-my-shipment
13	E-mail conversations between M/s Eastern Shipping Co. Ltd., Shipping Agent of M/s Oceanic Star Line in Sudan and M/s Paramount Sealink Pvt. Ltd.